



# The Gazette of Meghalaya

## EXTRAORDINARY

## PUBLISHED BY AUTHORITY

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No. 361

Shillong, Wednesday, October 3, 2018

11<sup>th</sup> Asvina, 1940 (S. E.)

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## PART-IIA

### GOVERNMENT OF MEGHALAYA EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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#### NOTIFICATION

The 20<sup>th</sup> September, 2018.

**No.ERTS(T) 65/2017/Pt. I/252.** - In exercise of the powers conferred by sub-section (1) of section 52 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent, of the net value of intra-State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

**H. MARWEIN,**

Additional Chief Secretary to the Government of Meghalaya  
Excise, Registration, Taxation & Stamps Department.



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#### NOTIFICATION

The 20<sup>th</sup> September, 2018.

**No.ERTS(T) 65/2017/Pt. I/253.** - In exercise of the powers conferred by sub-section (3) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of *vide* No.ERTS (T) 65/2017/12, dated the 29<sup>th</sup> June, 2017- State Tax, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 99, dated the 5<sup>th</sup> July, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

*"Explanation. - For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 percent or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory."*

**H. MARWEIN,**  
Additional Chief Secretary to the Government of Meghalaya  
Excise, Registration, Taxation & Stamps Department.



Postal Registration No. N. E.—771/2006-2008

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## PART-IIA

### GOVERNMENT OF MEGHALAYA MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

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#### NOTIFICATION

The 27th September, 2018.

**No.LB.57/LA/2018/7.**—The following order of the Governor of Meghalaya dated 26th September, 2018 is published for general information:-

“RAJ BHAVAN  
SHILLONG-793001  
September 26, 2018.

#### ORDER

In exercise of the powers conferred by Clause (2) (a) of Article 174 of the Constitution of India, I, Tathagata Roy, Governor of Meghalaya, hereby prorogue the Meghalaya Legislative Assembly at the conclusion of its sitting on 27th September, 2018.

**TATHAGATA ROY,**  
Governor of Meghalaya”.

**ANDREW SIMONS,**  
Commissioner & Secretary,  
Meghalaya Legislative Assembly.